

**Amendments to the Specification**

Please add the following paragraph between the title and the first line of text as follows:

This is a Division of Application No. 09/854,370 filed May 31, 2000. The entire disclosure of the prior application is hereby incorporated by reference herein in its entirety.

Please replace the title as follows:

~~THIN FILM MAGNETIC HEAD AND METHOD OF MANUFACTURING SAME AND~~  
~~THIN FILM COIL ELEMENT AND METHOD OF MANUFACTURING SAME~~ THIN-  
FILM MAGNETIC HEAD AND THIN-FILM COIL ELEMENT